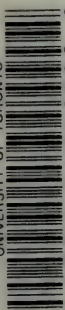


UNIVERSITY OF TORONTO



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A review of the present Malt act

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A REVIEW
OF THE
PRESENT MALT ACT;
WITH
A COMPARATIVE SKETCH
OF
THE FORMER MALTING LAWS:

ADDRESSED TO

Both Houses of Parliament.

London :

PRINTED BY SAMUEL McDOWALL,

95, LEADENHALL STREET.

1828.

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MY LORDS AND GENTLEMEN,

THE first Excise duty ever imposed in this Country, appears to be levied on Beer in the reign of the ill-fated Charles, 1643. I can find no trace of any duty upon malt till about seventy-one years after. The 12th of Anne, 1714, a duty of 6d. per bushel was imposed by Act of Parliament, which Act has continued ever since, and is called the Annual Malt Act. The subsequent Malt Acts have been added to it, without repealing the original Act, unless the consolidation of the last Malt Act be considered as a repeal; which is of no consequence, as I hope to see the whole repealed in a very short time, and, I trust, a much better instituted. In 27 Geo. III. 1787, $9\frac{3}{4}$ d. a bushel was added, making 1s. $3\frac{3}{4}$ d. per bushel, or 10s. 6d. per quarter, which continued till the 30th of April, 1802, when an additional duty was added of 1s. $0\frac{1}{4}$ d., making 2s. 4d. per bushel, or 18s. 8d. per quarter. The next year, 1803, a war duty of 2s. per bushel was put on, making in the whole 4s. 4d. per bushel, or 34s. 8d. per quarter. After the war, in 1816, the 2s. per bushel was taken off, leaving the duty at 18s. 8d. per quarter, which was afterwards advanced to 20s. per quarter, and in 1801 to 28s. per quarter; and the next year reduced to 20s., which it now stands at; but the measure having been changed from Winchester to Imperial, makes the duty 20s. 8d. Imperial measure; no advance in duty, but an increase in measure.

Having given you a brief history of the Excise duties on malt, I will next proceed to the Laws and Penalties.—Makers of malt for home con-

sumption for sale, must take out an annual licence:—penalty for neglect, or refusal, £10—6th of Geo. III. Maltsters must not erect or set up any private cistern, kiln, or other utensil, or alter any cistern, kiln, &c., without giving notice to the Excise:—penalty £50—12th Anne. Maltsters shall not begin to wet for home consumption till six days after the malt made for exportation be dried off, and locked up:—penalty 5s. per bushel—12th Geo. I: (this penalty a maker for home consumption only cannot be liable to). For conveying away steeped corn from the cistern, so that no gauge can be taken of it:—penalty £100—3d Geo. III. For treading, ramming, or forcing corn together in cistern or couch:—penalty 5s. per Bushel—26th Geo. III.; but to incur the penalty, a maltster must have been caught in the act of treading the corn together; but in the 41st of Geo. III. a clause was introduced into the Act, that if the corn gauged one in twenty more after being turned out of the couch, it should be deemed conclusive evidence of treading or forcing together, and the penalty was the same—5s. per bushel. For mixing grain of one steeping with grain of another steeping, before put on the kiln—penalty 5s. per bushel—2d Geo. II. For fraudulently concealing or conveying away malt:—penalty 10s. per bushel—12th Anne. For not paying duty when due:—penalty double duty—1st. Geo. I. For mixing unmalted corn with malt, and selling the same:—penalty 5s. per bushel—1st Geo. I. For not making a true entry monthly of all malt made:—penalty £10—12th Anne. So that all the penalties attached to the maltster,

imposed by all the Acts passed from 1714 to 1802, a period of 88 years, were only 1 of £100—1 of £50—2 of £10—1 of 10s., and 4 of 5s. per bushel, amounting to only nine in number, and a mere trifle in amount. The duty was then 10s. 6d. per quarter, Winchester measure; the duty is now 20s. Winchester measure, not quite double; which is certainly a very moderate advance, considering the accumulation of National Debt, and the immense domestic expenditure of the Country altogether since the year 1802.

Now let us see how much the penalties have increased, both in number and amount, since 1802, under the fostering care of Mr. Carr, the present Solicitor of Excise, and faithful protector of all the penalties thereon imposed—penalties to which all maltsters are now subject under the present memorable Malt Act, passed in last Sessions of Parliament, 1827. I shall take the list of penalties as I find them before published, and which are correctly copied from the Act of Parliament.

SECTION 1. Relative to Entries :—	£
Every maltster to make a true and particular entry in writing of every building.....	100
Place.....	100
Cistern.....	100
Couch-frame	100
Kiln and other vessel or utensil, and particular purpose for which it is to be used.....	100
Using without entry, or for any different purpose.....	100
3 and 4 relate to Certificates from Supervisor :—Steeping corn without certificate from Supervisor that cistern is properly constructed.....	100
Not keeping and maintaining requisite means for officers to gauge cisterns	100
Maltster or his servant not aiding and assisting officer	100

5. Using couch-frames not constructed as specified	100
And forfeiture of all corn or grain therein.	
8. Regarding Specimens :—If any maltster or other person, not being an officer of Excise, shall remove or take away any such specimen	200
Or shall conceal or withhold it	200
Or shall damage or destroy the same	200
Or alter, deface, or obliterate any entry therein	200
Or shall make any entry therein	200
9. For obstructing officers, or persons acting in their aid	300
10. Relating to Barley Books :—Not entering Barley on the same day as received	100
And in the proper column	100
A true and particular account of the number of bushels	100
With the Christian and surname, and place of abode of the person from whom received	100
And the day of its being so received	100
Not entering within 3 hours after wetting	100
And in the proper column	100
A true and particular account of the quantity	100
The day and particular hour of the day	100
Not entering Barley sold, or otherwise disposed of ..	100
In the proper column prepared for such purpose	100
A true and particular account of the quantity	100
The name and residence of persons to whom sold	100
If he neglects or refuses to make such entries	100
Or shall not keep such book as aforesaid	100
Or shall convey away, and conceal the same	100
Or shall destroy or tear out any leaf thereof	100
Or cancel, obliterate, destroy, or alter any entry therein	100
Or make any false entry therein	100
Or refuse to permit any officer of Excise to inspect such book	100
Or for him to make any minutes therein	100
Or to refuse him taking away such book	100
12. Regarding Stock of Barley on 5th of July :—Not delivering within ten days after July 5th, of every year, a true and particular account in writing, of all Barley in his possession, not in process of malting, and number of bushels in each place or building ..	100
Or delivering a false or untrue account	100

Or neglecting to shew the officer any building or place	100
Or any such Barley as aforesaid.....	100
13. Stock of Barley before beginning to wet :—Not giving a true and particular account in writing of the quantity in his custody or possession, describing the buildings or places, and number of bushels in each, 24 hours at least before beginning to wet.....	50
Or giving a false or untrue account	50
Neglecting or refusing to shew the officer any building, &c.....	50
Or any such Barley as aforesaid.....	50
14. When required by any officer of Excise, not placing Barley not in operation, in such form as it may be conveniently gauged	100
20, 21, 22, 23, and 24. Notices to wet :—A maltster must give 24 hours' notice of wetting at a malt-house in a City or Market Town, and 48 hours elsewhere, of the day, and the particular hour of the day, and the quantity of corn or grain in bushels then to be wetted or steeped, under a penalty of	100
If he begins to wet or steep without such notice, or shall steep a greater or less quantity (exceeding the proportion of one in twenty)	100
If he begins to wet at any time except between 8 o'clock in the morning and 2 in the afternoon.....	100
If notice is given to steep for 65 hours, he must begin between 8 in the evening and 11 at night	100
If corn or grain is continued in steep exceeding 55 hours	100
If the water is drained off before 40 hours	100
Having given notice to steep 65 hours, corn must be kept under water until the expiration	100
And if kept any longer than 65 hours	100
26. If any corn is added to the steep after the officer has taken an account thereof	200
27. Cistern to be emptied between seven in the morning and four in the afternoon	100
28. When corn is steeped 65 hours, cistern to be emptied between one in the forenoon and four in the after- noon	100
29. All cisterns in the same house to be emptied at the same time	200

30. No corn to be taken out of any cistern within 96 hours of the last emptying	200
31. Conveying corn from the cistern, that it cannot be gauged in the couch-frame.....	200
32. Corn to lay in the couch from the 1st of March to the 1st of December, 26 hours	100
At any other time of the year, 30 hours	100
If all corn is not emptied out of the cistern into the entered couch-frame	100
If it is not laid flat and level.....	100
Or if laid of a greater depth than 30 inches	100
33. Treading or forcing together corn in the cistern or couch-frame	100
34. Refusing to assist the officer, if required	100
35. Sprinkling or wetting corn or grain making into malt before it has been 12 days out of cistern.....	200
36. Having more than five floors, including couch-frame and kiln, from one cistern.....	200
37. Floor to be laid in regular forms, and level in regular succession of age, and if not so laid.....	100
If on request of the officer, outward edges are not made straight	100
Or if not laid level	100
38. Mixing corn of different steepings	200
39. Wetting or damping malt after taken from kiln.....	100
40. Fraudulently concealing or conveying away malt from the sight of the officer.....	200
And forfeiting such malt.	
41. Maltster removing malt, and persons receiving the same, before the duty has been charged	200
And forfeiture of malt.	
44. Entry to be made monthly of all malt made	100
Or if a false entry be made	100
47. Relating to Certificates :—The certificate to be cut progressively from the printed forms.....	200
To be signed by the maltster, or some person on his behalf, certifying date	200
Quantity and quality of malt	200
To whom sold or sent, of what place.....	200
That the duty has been charged thereon	200
And at what place, and on what maltster such charge had been made	200

If any maltster shall send out any quantity of malt exceeding four bushels, without a certificate ~~~~	200
Or if to a brewer for sale, in any quantity whatever..	200
Or shall not leave the certificate ~~~~~~	200
Or shall make use of the same a second time ~~~~~	200
Or to accompany other malt than that for which it was first cut from such book as aforesaid ~~~~~~	200
Or shall not, at the same time, make a correspondent entry to such certificate as aforesaid ~~~~~~	200
Or shall not keep such book as aforesaid ~~~~~~	200
Or shall not deliver up such book to any officer demanding the same ~~~~~~	200
Or permit him to make any minute therein ~~~~~~	200
Or shall convey away or conceal any such book ~~~~~	200
Or shall destroy or tear out any leaf therefrom ~~~~~	200
Or cancel, obliterate, destroy, or alter any entry therein ~~~~~~	200
Or make any false entry therein ~~~~~~	200
48. If a maltster refuses or neglects to make an entry of malt sent out in quantities less than 4 bushels ~~~	50
Or shall not keep a book for such purpose ~~~~~~	50
Or not deliver it to any officer demanding the same..	50
Or permit him to make any minute therein ~~~~~~	50
Or shall convey away, or conceal the same.....	50
Or shall destroy or tear out any leaf ~~~~~~	50
Or cancel, obliterate, destroy, or alter any entry ~~~	50
Or a make a false entry ~~~~~~	50

Penalties 106 in number, and in amount.....£13,500

So you see that no maltster in the United Kingdom can now work his maltings without being liable to penalties of upwards 100 in number, and £13,500 in amount for every steeping in every malt-house he works.

My Lords and Gentlemen, do open your eyes a little to this business. I know you will be surprised when I tell you that, notwithstanding the immense accumulation of arbitrary clauses and ruinous penalties saddled upon the

shoulders of the maltsters since 1802, there are no more doors open to fraud now than there were then ; no more fraud attempted to be practised now than there was then ; nor any more of the clauses and penalties of the last Act that relate to fraud, or the protection of the Malt Duty, than there were in 1802. All the other clauses, and provisions, and penalties since added, nearly 100 in number, relate to mere omissions of the maltster to comply with the numberless vile and oppressive restrictions of the Act, which the most regular maltster in the kingdom cannot avoid violating. You will naturally ask the use of all these accumulated fines and penalties.—Why, all these additional fines and penalties are very useful to the Excise Solicitor and the litigious Excise officers, but ruinous to the maltster. They are called the Excise patronage ; and a fine patronage they have proved to the Excise Solicitor and his venal Officers for the last 25 years ! Many thousands a year have been extracted from the pockets of the maltsters in penalties by these arbitrary provisions, not a shilling of which penalties has the Government got, or the Revenue been benefited by :—but as one of the Norfolk Members has brought forward a motion in the House of Commons for a return of all penalties paid by the maltsters to the Excise for the last three years, we shall be better able to judge of this Excise patronage.

The first part of the process of malting is to steep the Barley ; consequently, the only source from which fraud can now, or ever could spring, is that of concealing the steeped Barley from the view of the gauger ; and the only inlets to that

source of fraud are two—the one is by taking part of the steeped corn from the cistern before the full gauge is taken of it, and mixing it with the corn in operation on the floors; and the other, that of privately steeping and mixing with the corn on the floors: neither of which can be carried to any extent without detection—neither of which can be now practised in the present reduced state of the malt duty, without more injury to the malt than the amount saved in duty; and against both of which the common vigilance of the Excise officer, and two adequate penalties without mitigation, are at all times sufficient safeguards: consequently no penalties of any considerable weight need be introduced into the Malt Act but such as relate to these two inlets to fraud. The other penalties ought to be light—merely for enforcing regularity, and which they only apply to, and may be reduced in number to one-fourth of those in the present Malt Act, and with much better protection to the Revenue.

The Excise officers gauge the corn in the cistern every day, and generally twice a day. They gauge it two or three times in the couch; they gauge it as often as they please on the floors and on the kiln; and they gauge the malt when dried off, if they please. Then where can be the chance of committing so much fraud as the Solicitor and the Excise cry out about?—Ask any honest Excise officer if a maltster can run the malt duty to any extent, without the collusion or connivance of the surveying officer, and he will tell you, No; and if you ask me if the malt duty has of late years been run to any extent, I tell you, No; and the principal reason is, the injury

sustained by the malt in the running process, and the comparative low rate of duty. Then again I ask, where is the necessity of all these arbitrary and oppressive clauses, and provisions, and fines in the Malt Act? Why, to help to put ten or twenty thousand a year into the pocket of the Excise Solicitor, and a much greater sum into the pockets of the litigious part of the Excise officers of different ranks; and as Mr. Carr's accounts will be moved for in the House of Commons, as well as the amount of fines paid by the maltsters, perhaps they may lead to a little insight of his profits for the last 25 years.

I will give you an instance or two of the vile conduct of a supervisor in one of the districts of Surrey. Two maltsters having gone one morning early to market, happened to forget to book their steepings of Barley on the same day they steeped. The next morning, when they intended to book their steepings, they found their Barley books taken away by the supervisor. They anticipated no ill consequences from the circumstance, as there was no fraud—no more appearance of, or connection with fraud, than I have with the Antipodes; no more harm—no more injury to the Revenue, than the plucking a single hair from the side of a camel; nor any more to do with the protection of the duty, whether the steepings were booked the next morning, or never booked at all. Notwithstanding, in the course of a week or two, the two traders were served with two Exchequer processes; and the supervisor, who gave the information, or as they call it, made the report to the Board of Excise, had stated also that the maltsters' cisterns were not so constructed

as to be conveniently gauged, though they were the same as they always had been from time immemorial, and as they were always permitted to be used, and were even suffered to be used afterwards by an order from the Board of Excise :— nevertheless, these two maltsters were obliged to pay £300 each. They compromised with the Solicitor : they had no chance of getting off clear in the Court of Exchequer, because the clause in the Act is peremptory : it states positively that the Barley shall be entered the same day when wetted. These were two convictions under that trickish Section 10, relating to the Barley Book, which Section contains 22 penalties of £100 each, and has not the most remote connection with, nor the least aim at the protection of the duty.—I have not selected these two informations as the most singularly marked oppressions ; I took the first two I enquired into :—these are only two out of a score or more which lately took place in the same district, in a few months, under the same supervisor, not one of the whole of which informations was for fraud ; in fact, the litigious conduct of this man was such, that the maltsters were obliged to suspend their business, to their own loss, and the loss of the Revenue ; and yet this supervisor is promoted perhaps over the heads of longer standing and more deserving officers, and is now a supernumerary collector, and retains all his base-gotten treasure with a front as unblushing as the statue of Achilles !—What his profits might have been in this district alone, or what might have been the Solicitor's profits upon this particular occasion, perhaps the returns moved for in the House of Commons will best

shew ; but at any rate, from the specimen of the fines exacted by the Solicitor from the two traders above described, his annual profits might fairly be estimated at as high a sum as report has stated : in fact, if he be suffered to send out such men as the supervisor above described, he never can lack business under the present Malt Act ; his profits may be made unlimited ; and this new Malt Act never could have been intended for any other purpose.

I will give you one specimen more of the watchful fidelity of this faithful lynx of the Excise. He called one morning to survey a maltster in the same district, and found the cistern drained, according to notice. He got upon the corn in the cistern, and gauged it. After he got out of the cistern, the maltster's man got in to level the corn previous to covering it with water again. The supervisor suffered him to proceed till he had done—that is, levelled the corn. He then told the man he had done wrong—had violated the law—a thing never heard of before ; for the man never in the least attempted to tread down the corn : not very likely he should in the presence of the supervisor ; and if he had, and twenty more men had assisted in treading, it could have made no difference, as the water would have suspended the corn to the same gauge as though it had not been trodden ; but notwithstanding the little notice that appeared to be taken of it, the trader was prosecuted :—but here I believe the vigilant supervisor was foiled before the magistrates.

My Lords and Gentlemen, all the circumstances relating to the informations and penalties

of the two maltsters, and the others above described, I am prepared to prove, and wish to be called to prove, before a Committee of the Honourable House of Commons. I have no accusation against the Right Honourable or Honourable Members of either House of Parliament for the passing of any one of the Malt Bills; they could know nothing of the effects of the Acts upon the malting trade; and the maltsters made no opposition to the Malt Bills, because they under-rated their own strength. They had been so long under the domination of the Excise, they thought any opposition to the great Leviathan a hopeless task, till they could no longer get on under the restrictions of the last Malt Act, which is said to have deprived the Government of two hundred and fifty thousand pounds of duty by the stoppage of the maltsters at the beginning of this season; and but for the intercession of the Treasury to lighten the restrictions of the Act, would have been attended with most serious consequences to the Revenue for the whole year. This was a fine specimen of law-making—a proof of the folly of over-legislation, and grasping for penalties. I hope no Solicitor or other person who gets so large a sum out of the penalties of the traders, will be again suffered to frame the Acts that impose such penalties. Nothing can more strongly inculcate the necessity of limiting the Solicitor of Excise to a salary, or of depriving him of all participation in framing any of the Excise Acts of Parliament, than the present Malt Act. By suffering a man to frame the laws by which he is enriched, and the traders ruined, is at once creating him the absolute tyrant and the ruthless plunderer.

My Lords and Gentlemen, is this state of things to be suffered any longer to exist? Are such Acts of Parliament as the present Malt Act any longer to remain?—Are ten thousand of His Majesty's industrious subjects, like the maltsters, who contribute nearly four millions a year to the Revenue, to be borne down, and trodden under foot, and fined, at the pleasure of an individual Solicitor, and a small body of Commissioners, at a time when all the union of the Country is required?—I say the present Malt Act puts more arbitrary power into the hands of the Solicitor, and Commissioners of Excise, than all the other power possessed by all the three Estates of the Realm. Nothing can hinder the Solicitor and Commissioners of Excise from effecting the ruin of any maltster or body of maltsters whom they may have a peak against; nothing can hinder them from putting a thousand pounds or two into the pockets of the Solicitor and Excise officers at any time; only by sending out into the malting districts a few such men as the supervisor above described, with rigid instructions and fair promises, and the present Malt Act gives them full power to exact all the money they may wish, or to extinguish any man in the malting trade, without a fraud being committed.

All I want, is for a maltster who wishes to do right—who wishes to work fairly; to be enabled to carry on his business without fear of molestation—without fear of incurring any penalty—without being in jeopardy of Excise officers, of which he now is. I want such an Act passed as will enable him to sit easy “under his own vine and his own fig-tree.” However heavy the fines

attached to real fraud, I have no objection to them, so that a man who wishes to act honestly, and work fairly, may be enabled to carry on his business with safety, and without fear of penalties, which the most honest maltster cannot now do under the present Malt Act. I have now an account before me of a return made to the House of Commons of the number of prosecutions in the Court of Exchequer, for breaches of the Excise Laws in England and Wales, from 1821 to 1826—a space of five years. It appears there were 789 informations filed for penalties under the Excise Laws, but only 72 respecting malt, out of which 5 were acquitted, and 18 were not licensed maltsters, but persons privately making malt; some of them living in Wales and other remote places, who were making a little malt probably for their own consumption, and had no other means of drying it than in their ovens where they baked their bread: so that there were only 49 licensed maltsters in England and Wales who paid fines either by conviction or compromise in the Court of Exchequer for the space of five years, which did not amount annually to more than one maltster in a thousand, as there were 9621 licensed maltsters in England and Wales, paying duty to the amount of nearly four millions a year; and several of the above-named fines were not for fraud. So much for the convictions in the Court of Exchequer, the only Court in which Mr. Carr is concerned. This does not correspond with the account given by Mr. Carr of the immense frauds committed by the maltsters in privately steeping and otherwise, and which he made the plea for passing all the arbitrary and oppressive restric-

tions that have of late years been introduced into the Malt Acts. No; it seems rather that Mr. Carr lacked business by the absence of fraud in the malting trade, and introduced so many complicated and arbitrary provisions, in order to obtain heavy penalties for little acts of mere omission, or neglect to comply with restrictions and provisions totally unconnected with the malt duty; as there are two Sections in the present Malt Act, one of which (Sec. 10) contains 22 penalties of £100 each, and the other (Sec. 47) 19 penalties of £200 each, which a maltster is liable to every time he steeps—that is, once in every four days; and yet neither of these two Sections has any more connection with, or tendency to secure the malt duty, than the whistle of a sailor has to abate the storm of the ocean.

As I have stated the number of convictions in the Court of Exchequer, I shall also say a little about the amount of the fines. It appears that the whole amount of fines in the Court of Exchequer for the five years, as far as the maltsters were concerned, did not exceed £14,000, including £978 for evaded duties; not more than £4,170 of which appears by the list to have been paid to the Solicitor for law expences for the five years. This does not appear at first sight to justify the report that Mr. Carr's profits, as Solicitor of Excise, can be of such enormous magnitude as report has stated; but this list, like the statement of the Budget, and many other documents issued by Government, is not quite so clear to common capacities as one could wish. It seems to want a little explanation, as most of these documents do, in order to make the accounts appear clear to ordinary comprehen-

sion. Now this return, issued by the House of Commons, states the amount paid to informers, on account of the malting prosecutions for the five years, in the Court of Exchequer, at about £3,565, and the same sum carried to the account of the Crown, with the addition of the £978 for evaded duties, making £4,543 carried to the account of the Crown. I do not exactly know what this carrying to the account of the Crown means—whether the money be ultimately paid into the Exchequer with the duties, or whether it be added to the privy purse as a droit, like the Droits of the Admiralty, or what becomes of it; but in the present instance, perhaps, the enquiry would not be of much consequence, as we all know that carrying to account means no payment; and probably the amount carried to the account of the Crown, was ultimately applied as a debit to the Solicitor's general account; as it is generally understood that the fines and penalties in the Court of Exchequer fall much short of the Solicitor's charges upon the general account, although there appears to be a balance out of the fines in favour of the Crown of £3,565, over and above the Solicitor's charges, as far as the maltsters were concerned. But that cannot be quite correct; for I observe there are no law-charges stated to be paid the Solicitor in cases where the defendants were acquitted, nor where they were unable to pay the fines, which cases amounted to 20 out of the 72 prosecutions. Now there were law-charges incurred against the defendants who could not pay the fines, as well as against those who could pay. The Solicitor of course never could give away such charges—certainly not: why then a great part

of the £3,565, said to be carried to the account of the Crown out of the maltsters' fines, should have been added to the Solicitor's charges, and must ultimately have been added to them. But I will take a comparative view of the account as it stands, supposing the Solicitor may not be paid the law-charges where nothing was recovered from defendants, which is very improbable.

Solicitor's charges.....	£4,170
Paid to informers.....	3,565
Paid witnesses, Excise officers, and country charges	1,700
Balance carried to account of Crown for fines	3,565
Ditto ditto for evaded duties.....	978
	<hr/>
	£13,978
	<hr/>

I have not been particular as to the shillings and pence, for these trifles can be of no consequence, as here is quite enough to shew that the Solicitor, even by this statement, had much the best share of the penalties ; and I must observe, also, that this statement does not shew any thing like the whole expence saddled upon the maltsters: there are considerable charges, exclusive of the £13,978, for Sheriffs' expences, besides paying all their own costs in the trials, which must have amounted upon the whole to half as much as the fines. From the above statements, and considering that the maltsters formed only an eleventh part of the prosecutions for the five years, it is not at all improbable but the Solicitor's profits may be as bountiful as report states. But if it be untrue—if the Solicitor considers himself slandered by

the report of his large profits, it is very easy for him to contradict the report, by making a statement of his general accounts; and if he do not make the statement voluntarily, no doubt but some Member of Parliament will soon call for it.

How the £3,565, stated to be paid to informers, was distributed, I am equally unable to describe; as the Excise officers have generally declared they get nothing out of the fines in the Court of Exchequer. But they may not always speak the truth perhaps: yet any of the informers who can get a sight of the list of the returns made to the House of Commons for the five years above alluded to, may have an opportunity of seeing what parts of the fines were awarded to them. In some instances the Board of Excise are the informers. They get their information from anonymous communications, and their duty obliges them to put their informations into effect through the medium of their officers. But the Honourable Commissioners of course would reject every portion of the filthy fines: they probably distribute their shares amongst the meritorious officers. As most of the minor offences—that is, the offences which do not come under the denomination of fraud, but mere violations of the restrictive clauses—such as sprinkling the corn on the floors—omissions in the barley book—tight couches, &c. are ordered before the magistrates, the convictions and fines before the magistrates will be found more numerous than in the Court of Exchequer, though the proportion of convictions for fraud will be found comparatively very much less than in the Court of Exchequer.

We are informed, that “it is said to be the

intention of Government to employ a Barrister, with a competent salary, to investigate all Excise cases before they are made the subjects of Crown prosecutions." This may be of some service to the traders, as the Excise laws now stand, and may do exceedingly well for the creation of a new placeman, but will not harmonize with the economic views of our present noble Premier—will not correspond with the frugal system about to be adopted by the Finance Committee; and as economy now seems the order of the day, we should pause a little before we add a fresh member to the list of placemen. That the maltsters, and other manufacturers of, and traders in, exciseable articles, have been much oppressed by the arbitrary and restrictive laws of the Excise, there can be no doubt; but if, instead of employing another lawyer, the present Solicitor of Excise, Mr. Carr, were limited to "a competent salary," and not made dependent upon the fines and penalties of the traders, the Excise laws amended, and the Solicitor of Excise not suffered to have more than a fair share in the formation of the future Excise Acts of Parliament, I think the necessity of adding another placeman to the numerous list, may be dispensed with; the Government may save £10,000 a year in the Solicitor's charges, the traders be much benefited, and the Revenue increased. If this "intention of Government to appoint a Barrister," means the supersession of the present Solicitor of Excise, there can be no particular objection to that, either in point of justice or economy; as the present Solicitor must have had a most profitable time of it for these last 25 years. If the Barrister be appointed to

inspect and tax the law-charges of the Excise, as well as to inspect the cases, the saving to the Government and the traders will no doubt be immense: all my fear is, that we may have two Lawyers instead of one, to tax and punish us. But upon reconsideration, the present high-crested Solicitor never could brook having a master placed over him;—the man who has had the reins of the Excise government for so many years, never could bow to the dictation of a superior:—no, he, like a fallen State Minister, must retire. I observe also, by the newspapers, that another motion in the House of Commons stands for the 14th instant—“That it is expedient that an efficient controul be appointed over the origin and conduct of the Crown proceedings for the recovery of Excise and Custom penalties.” This again is rather an ominous aspect for the present Solicitor:—“the signs of the times” altogether certainly presage a change in “mundane affairs,” as Moore would say. I think one of the most efficient checks upon the power of the Crown in Excise prosecutions, would be the less frequent use of the Exchequer Court and Special Juries, particularly in the prosecutions for the offences in the country. If all Excise informations were ordered to the County Assizes, or the Sessions, or before the Bench of Magistrates where the offences are said to be committed, instead of dragging traders and all their witnesses 200 or 300 miles out of the country up to the Court of Exchequer, the ends of justice would be much better answered, much expence saved to the Government, and much vexation and trouble, as well as heavy charges, saved to the unfortunate traders against whom the informations are instituted, some of which

informations are totally unfounded, and many for mere neglects or omissions to comply with the useless and arbitrary restrictions of the Excise laws, and quite unconnected with fraud. Surely the Crown may find sufficient justice in the country as well as in the Court of Exchequer. The list now delivering to the Members of Parliament of the prosecutions and fines of the maltsters in the Court of Exchequer, for five years, ending with Trinity Term, 1826, will shew the folly as well as the hardship of many of the cases; and when the whole accounts of the Solicitor of Excise shall be called for, and published, perhaps the Government will be convinced of the necessity of using the Court of Exchequer in Excise prosecutions with a more sparing hand than heretofore.

I beg to recommend the whole of this to His Majesty's Government; and any thing else that may suggest itself to me for the economy or benefit of the State, I will not fail to recommend to them; not doubting but they will contribute to us their support in Parliament for the relief of our grievances, and the establishment of such a Malt Act as will exonerate us from the liability of all unjust fines and penalties, afford better protection to the Revenue, and give us free scope for the manufacture of our Malt: and the whole body of maltsters will ever pray.

A MEMBER OF THE
MALTSTERS' COMMITTEE.

Townsend's Coffee Room,
CORN EXCHANGE, LONDON,
March 4, 1828.

HJ
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A review of the present Malt
act

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